

Division of Taxation and Collection
Post Office Box 629
Jefferson City, Missouri 65105-0629

STATE OF MISSOURI
Department of Revenue



(573) 751-3804

Rosemarie Dunn
General Services Administration
Federal Supply Service
Services Acquisition Center (FCX)
19th 41 Jefferson Davis Highway
Room 507
Arlington, VA 22202

January 18, 2000

Dear Ms. Dunn:

This is in regards to your inquiry on the use of government credit cards by federal employees.

The state of Missouri sales tax regulations recognize the use of credit cards issued by the federal government. While the regulation was written at the time the I.M.P.A.C. cards were issued, the regulation is not tied to those cards. Non-taxable purchases made with federal government credit cards will continue to be recognized by the Missouri Department of Revenue.

If you have further questions, please contact David Zanone, Manager, Sales/Use Tax, Post Office Box 629, Jefferson City, Missouri 65105-0629 (Phone 573-751-4906).

Sincerely,

A handwritten signature in black ink, appearing to read 'Kenneth M. Pearson', is written over a horizontal line.

Kenneth M. Pearson
Administrator
Business Taxes

KMP:DJZ:ske